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**From:**

**Sent:** Monday, July 25, 2011 5:33:09 PM

**To:**

**Cc:**

**Subject:** RE: Last known address

It looks like I never responded to this email. I'm guessing that we must have discussed this over the phone at the time. But, if for some reason we didn't, and you still need this, the Service should not rely on third party return information to determine a last known address. See Treas. Reg. § 301.6212-2(b)(2) ("...change of address information that a taxpayer provides to a third party, such as a payor or another government agency, is not clear and concise notification of a different address...")

Let me know if you need anything else!